CHAPTER III.—SALARIES AND ALLOWANCES—GENERAL RULES.

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Due Date.

45. Salary and establishment bills may be signed at any time on the last working day of the month by the labour of which the salary is earned, and are due for payment on the next working day. But salary and establishment bills payable at Bangalore which require to be pre-audited, and those payable at District treasuries may be signed and presented for payment three days before the last working day of the month to which they relate to facilitate audit and payment. Payment of such bills, however, should not be made before the first working day of the next month and any claim relating to the last few days of the month after the submission of the bill, which is subsequently found not payable should be refunded by short drawal in the bill of the next month.

In the following cases, the salary due to date may be paid before the end of the month, *viz.*,

(1) When an officer proceeds out of India on deputation or on leave other than privilege leave taken by itself.

(2) When an officer finally quits the service of Government or is transferred to foreign service.

(3) When an officer is transferred to another Audit circle.

1. If the first six days of a month are public holidays on which salaries are not disbursed at the treasury, the Government may, if it thinks fit, direct the payment of establishment bills on the last open day before the said holidays.

2. The last payment of salary should not be made to a gazetted officer or to an officer, whose pay is drawn on salary bill forms, finally quitting the service of Government, until the Treasury Officer has satisfied himself, by reference both to the Comptroller and to his own records, that there are no demands outstanding against him. In other cases the payment may be made without reference to the Comptroller on the responsibility of the head of the office concerned.

3. Pension may be paid on the last day of the month, if it is a working day; otherwise, on the next working day. (*G. O. No.* 16537—*G. M.* 553-16-2, *dated* 7th *June* 1917.)

Death of Payee.

46. (*a*) Salary, allowances or pension can be drawn for the day of a person's death; the hour at which death takes place has no effect on the claim.

(*b*) Salary and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority to the extent of Rs. 500 under the orders of the Deputy Commissioner or other officer responsible for the payment, after such enquiry into the right and title of the claimants as may be deemed sufficient. Any excess over Rs. 500 may similarly be paid under the orders of Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration. In any case of doubt, payment should be made only to the person producing legal authority.

NOTE.—Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the pension payment order or, if no pension payment order has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

(*c*) The rules regarding payment of pensions of deceased pensioners are contained in the Mysore Service Regulations, Articles 529 to 532.

NOTE.—Rule 2 under Article 45 regarding last payments of salary applies here also.

Appointments and Transfers.

47. (*a*) Every order of appointment, whether gazetted or non-gazetted, should give clear and specific information regarding (1) the particular sanctioned post filled up, (2) the circumstances of the occurrence of the vacancy and (3) the kind of tenure of appointment ordered—substantive, *subpro tempore*, officiating, in charge of current duties in addition to an officer's own duties or in charge of current duties independently without retaining charge of an officer's own duties. (*G. O. No. Fl.* 3789-829-*S.* & A. 380-08-1, *dated* 23*rd February* 1909.)

NOTE.—The vacancy in place of a paid probationer, who is either acting in a vacancy in the establishment or absent from office for any reason or employed in a temporary appointment or otherwise, shall not be filled up temporarily either by appointing an acting probationer or otherwise.

(*b*) No European (which term includes Americans and Australians) or Japanese can be employed in Mysore either permanently or temporarily as a gazetted officer or as a non-gazetted officer without the sanction of Government. A certificate should be

recorded in the first pay bill of the employee (by the head of the Department) to the effect that the previous sanction of Government has been obtained to his employment in Mysore. In the absence of such a certificate, the Comptroller will not pass the salary of the officer concerned.

NOTE.—Rules regarding the entertainment of these officers are contained in Chapter XVII, Manual of General circulars and standing orders, Part I.

Incidence of Charge.

48. (*a*) The whole salary of an officer will be taken against the Department and the post in which he is actually serving.

(*b*) The salary and travelling allowance of an officer proceeding to join an office will, in the absence of special orders to the contrary, whether in respect of a particular case or class of cases, be taken against the grant of the office to which he is proceeding.

(*c*) The leave allowances of an officer transferred from one department to another, while on privilege leave, are, from the date of the order of transfer, charged to the new department.

(*d*) When an officer is transferred to another department, while on long leave, the transfer does not take effect until he joins his new appointment, if he is on furlough in India, or until the commencement of his subsidiary leave, if he is on leave out of India. Any charges other than allowances during furlough must be charged to the new department.

(*e*) The travelling allowance of an officer, on whatever duty he may be employed, is charged to the same head as his pay.

Exception.—The travelling allowance of an officer paid from a Local Fund may, when travelling in the execution of Government duty, be paid and charged to General Revenues. Similarly, the travelling allowance of an officer paid from the General Revenues, when travelling on duty connected with a Local Fund, may be charged to the Local Fund.

(*f*) The travelling allowance of an officer called away from his duty to give evidence in any court in his official capacity, is, during the period of his absence, charged to the department which would bear the charge, if the officer were on duty.

Last Pay Certificates.

49. A last pay certificate should be in Form 7. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last pay certificate unless the certificate is first surrendered.

1. The form of last pay certificate prescribed provides for noting details of deductions for Insurance, etc., although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but also for passing on any demands of which he may afterwards receive notice, to the treasury from which the officer will in future draw pay.

2. In all cases of transfer within the same Audit circle the last pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer is made should be paid in the new treasury.

3. The blank spaces in the printed form of the certificate should be carefully filled up to enable the Comptroller to use and record the particulars without further reference.

4. Amounts recoverable under attachment orders issued on the Treasury Officer should not be noted on the last pay certificate of an officer transferred to another district. In such cases the Treasury Officer on whom the attachment order is issued should inform the Court that he has no longer in his hands any salary of the judgment debtor who has been transferred to.....If however, the deduction is made under the Comptroller's orders, a note should be made on the last pay certificate, and recoveries effected in the new treasury of payment.

5. The last pay certificate of an officer who is transferred or is proceeding on leave should not be issued until the date and hour of making over charge are known to the Treasury or other officer who has to issue the certificate.

6. In the case of Gazetted and other officers whose bills are subject to preaudit, the Last Pay certificate is issued by the Comptroller or other Audit Officer.

Bond of Indemnity for drawing Leave Allowances, etc.

50. (*a*) Officers often make arrangements with their agents to draw their leave or vacation allowances, pensions, etc., either granting them powers of attorney to enable them to do so, or leaving their bills ready signed in the agents' custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of overpayment. (Article 476, M. S. R.)

NOTE.—A Register of powers of attorney will be kept by the Treasury Officer in Form 8.

(*b*) The bond of indemnity which must be stamped, may be of the following form in the case of a $\frac{\text{firm}}{\text{bank}}$:—

In consideration of $\frac{\text{our}}{\text{their}}$ being permitted to draw the salary of .....

.....during his absence from Mysore

$\frac{\text{we}}{\text{the (here insert the name of Bank)}}$ do hereby engage to refund to Government on demand, any overpayment that may be made to $\frac{\text{us}}{\text{them}}$ as his $\frac{\text{agents.}}{\text{agent.}}$

(*c*) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(*d*) It is not necessary, however, for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may for this purpose be allowed to enter into a general agreement in the form given in Appendix IV covering the allowances, pensions, etc., of all their constituents.

NOTE.—The form of bond requires advice to be sent to the Comptroller of any change in the constitution of a firm to which the bond refers. When such advice is received, recognition of existing agreements, that have been entered into previous to the change in the partnership, should be obtained either by calling for fresh agreements to be executed by the new partnership, or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

Fund Deductions.

51. The duty of noting the proper deductions to be made from pay bills on account of State Life Insurance, the State Provident Fund, the Family Pension Fund, etc., devolves on the drawers of the bills, but no discretion is given to the Treasury Officer in carrying out an order received from the Comptroller or from the Secretary, Life Insurance Committee to make any particular deduction. Premia on account of the Public Insurance Fund may also be deducted from pay bills.

1. Every establishment bill should contain the following certificate.—

"Certified that I have satisfied myself that all officers permanently entertained and insured officials who have received permanent increase to their pay during the month, have duly submitted their proposals for the first and further insurance, or failing insurance, have contributed to the State Provident Fund, as required by the rules."

2. Heads of offices should carefully satisfy themselves before signing the certificate of insurance in the pay bills that all officials permanently entertained and the insured officials who have received permanent increase of pay during the month to which the bill relates have actually submitted their proposals. (*G.O. No.* 4995-5034—*Fl.* 506, *dated 4th January* 1901.)

The pay of those who fail to submit their proposals soon after they become eligible for insurance under the rules for State Life Insurance will be stopped. (*G. O. No. Fl.* 2114-55, *dated 13th February* 1904.)

3. Whenever an official whose life has been insured quits the Government service, for any reason whatever before the policy in his favour has matured, the fact should be reported to the Secretary to the Life Insurance Committee, by the head of the office concerned. (*G. O. No. Fl.* 1470-15-10, *dated 2nd April* 1902.)

Income-Tax.

52. The sole authority for the recovery of income-tax is contained in the Income-Tax Regulation V of 1923 and rules and orders issued under it.

Treasury Officers are responsible for the deduction of income-tax due from all Gazetted Officers and others who draw their pay from Treasuries on separate bills and also from all pensioners and gratuitants who draw their pensions and gratuities from Treasuries, at the time of payment. A synopsis containing the important rules is given in Appendix V.

Europe Family Remittances.

53. (*a*) An officer belonging to the Mysore local service will be permitted to make family remittances to England or other country with gold coinage at a special privileged rate of exchange of 1s. 6d. the rupee or at the current rate, if such rate is higher than 1s. 6d. the rupee, provided that such remittances shall in no case exceed one-half the officer's monthly salary or a maximum limit of Rs. 15,000 per annum, and provided further that any application for such a remittance is accompanied by a certificate in the following form signed by the applicant :—

'Certified that the remittance desired is *bona fide* for the support (or education) of members of my family dependent on me in (here enter country).'

1. Applications for family remittance will be sent in Form 9 with the treasury credit certificate to the Comptroller who will arrange for it with Messrs. Coutts & Co., London.

2. Europeans not being lent officers or British pensioners who are in the independent employ of the State are also entitled to make family remittances. (*G. O. No. Fl.* 2894-939—*G. F.* 113-11-3, *dated* 15*th November* 1912.)

3. Family remittances at the privileged rate of exchange cannot be allowed to accumulate for more than one month. But, if owing to absence on tour or other good cause shown to the satisfaction of the Comptroller, any officer has been unable to make his family remittance during any one month or during two consecutive months, he may be allowed to remit the same with his remittances for the next month subject to the prescribed maximum, certificate and other conditions. (*G. O. No.* 12085—*G. F.* 453-92, *dated* 21*st January* 1894.)

4. Officers, while on privilege leave, whether they draw their pay in India or in England are allowed the benefit of making family remittances at the concessional rate on their furnishing the certificate prescribed above. (*G. O. No. Fl.* 2614-5—*G. F.* 295-10-3, *dated* 21*st November* 1910.)

(*b*) An officer should apply for family remittances at the privileged rate only when such remittances are actually required for the *bona fide* support or education of the members of his family entirely dependent upon him.

1. The term 'family' includes the officer's wife, his legitimate and step children residing with and wholly dependent on him; and also his parents, sisters, nephews and brothers, if wholly dependent on him.

2. In the application for a family remittance, the name of the particular member or members of the family for whose support or education the remittance is desired and their relationship to the officer should be entered.

3. Remittance at the privileged rate is admissible only when such member or members actually reside out of India in a country with gold coinage.

4. The amount remitted cannot ordinarily be considered as required for expenditure on an authorised purpose unless it is intended to be spent within a reasonable time which may be taken as three months.

5. In cases where the Comptroller has reason to believe that the foregoing principles are not observed, he will bring the case to the notice of the Government. (*G. O. No. Fl.* 1390-438—*G. F.* 74-14-2, *dated* 18*th September* 1915.)

Rent on Government Buildings.

54. Rents due from officers occupying Government buildings shall be recovered regularly by deduction from the salary bills of such officers. (*G. O. No.* 5063-102, *dated* 9*th April* 1904.)

1. Changes in the amount of rent to be paid by the occupants of Government buildings owing to increase in the capital cost of buildings, remissions, occupation for a portion of a month only or other causes, will be intimated by Executive Engineers to the officers concerned. In the absence of such information, an officer will continue to deduct from his salary bill, the amount deducted in the previous bill on this account.

2. All gazetted officers and official superiors of non-gazetted officers who occupy Government buildings and are liable to payment of rent therefor, should intimate to the Executive Engineer any change in their pay which may affect the rate of rent and send a quarterly report whether there is any change or not, so as to enable Executive Engineers to levy rents in accordance with rules. (*G. O. No.* 926-61-4609-44, *dated* 9*th May* 1914.)

3. When rent is not regularly paid by an officer, the Executive Engineer will intimate to the Treasury Officer the amount due, by means of a special letter, and request him to recover it from the salary bill of the officer concerned. The Executive Engineer will simultaneously inform the officer concerned of the action taken by him. The Treasury Officer will recover the amount from the salary bill when presented at the treasury for payment, leaving the officer concerned to send his objection, if any, to the Executive Engineer.

4. When granting a last pay certificate to such an officer, the Treasury Officer should invariably certify upon it that the officer has paid rent up to the date on which he vacated the building.

5. The statement of deductions to be attached to the Establishment bill will be in Form 10.

55. All Government buildings used for residential purposes, no matter where situated, will be assessed to the Municipal house and lighting taxes. In cases of buildings for which rent is recovered from the occupants, the Public Works Department should pay the Municipal taxes (house lighting and water-rate) and in case of residences occupied rent-free, these taxes should be paid by the department whose officers occupy the buildings, excess water charges being borne by the occupants. (*G. O. No.* 5623-63—*Ml.* 252-12-9, *dated* 31*st January* 1913.)

1. The Medical Department will bear lighting and water charges, in the cases, noted below :—

Name of institution	Name of officer	Concession allowed	Authority
Victoria Hospital, Bangalore.	Nursing Staff including Matron and Pupil Midwives		G. O. No. 8651-5—Medl. 116-14-2, dated 11th May 1915.
Minto Ophthalmic Hospital, Bangalore.	MENIAL STAFF. Nurses ..	Free Metre Hire for water connections. Free Lighting.	G. O. No. 10176--80— Medl. 49-14-7, dated 15th June 1915.
Vani Vilas Hospital, Mysor .	Matron ..		G. O. No. 3665-5—Med. 114-16-5, dated 9th January 18.

2. No recoveries need be made from the Government Officials occupying residential quarters in the Distillery buildings for the recurring monthly charges on account of the cost of Electric Power consumed. (*G. O. No. Fl.* 5701-3—*S. R.* 65-13-5, *dated* 3*rd May* 1916.)

Attachment of Pay.

56. The officers mentioned in column 2 of the sub-joined table are the persons to whom notice should be given of orders of attachment of the salary or allowances of the persons named in column 1, by the Courts. The amount recovered by these officers should be remitted to the Court concerned at the cost of the party.

Class of judgment debtor	Officer to whom notice of attachment should be given.
1	2
1. Gazetted officers drawing their salaries and allowances on bills from treasuries.	Treasury Officers concerned.
2 Gazetted and other officers whose salaries and allowances are drawn on cheques.	Officers drawing cheques.
3. Non-gazetted officers other than those referred to in 2 above.	Heads of offices who draw the salaries and disburse to the officers concerned.
4. Servants of local authorities, *i. e.*, District Boards, Municipal Councils, etc.	The President of the Board or Council concerned.

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Insert the following as Rules 3 and 4:—

3. "Arrears of income-tax may be recovered from the pay or pension of the officer concerned, on requisitions from Income Tax Officers."

(Revenue Secretary's letter No. Fl. 3614—I. T. 29-25-2, dated 22nd December 1925)

4. Dues in respect of sales from the Jail Manufactory may be recovered from the pay of the officer concerned."

(G. O. No. G. 8206-60—Pris. 40-25-2, dated 7th April 1926)

(M. C. A. C. Vol. I, 2nd Edition No. 14, dated 4-10-27)

Recovery of Government Dues.

57. Officers who purchase articles on credit from departments of the State for their own use should pay for them punctually. In cases where the head of a department or other officer considers that it is necessary to recover from the pay or pension of an officer (retired or in service), any amounts in adjustment of his dues to Government or to any concern belonging to Government when such dues relate to transactions in his private and individual capacity, a special reference should be made to Government. Without the special orders of Government, no such recoveries can be effected from the pay or pension of the officer. This rule applies also to the cases in which Government officers stand as security for others and the bill of charges is not paid either by them or the purchasers. (*G. O. Nos. J.* 13-43-70—*Pris.* 13-08-6, *dated* 11*th November* 1908; *J.* 1104-44—*Cts.* 73-10-4, *dated* 1*st October* 1910; *and No. I. C.* 934-96, *I. & C.* 378-24-7, *dated* 14*th October* 1925.)

1. Recoveries from officers purchasing articles at auctions by the Military Department shall be made in three monthly instalments or, in cases in which one-third of the amount due would be less than half pay, at the rate of a moiety of pay of the purchaser. In the case of subordinate officers whose pay is drawn on establishment pay bills, the head of the department drawing the bills will make the recoveries by deducting the sums due to Government in three months or at the rate of a moiety of the pay, whichever be the less amount. (*G. O. No.* 3896-7, *dated* 1*st April* 1912 and 4881-2, *dated* 18*th June* 1912.)

2. The purchase money of Kunigal Stud bred horses may be paid in not more than six instalments by officers buying them. (*G. O. No.* 15786-833 *Mily.* 215-15-2, *dated* 20*th May* 1916.)